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**NASDAQ**

THE NASDAQ STOCK MARKET  
LISTING QUALIFICATIONS DEPARTMENT  
3600 BLACKWELL ROAD  
ROCKVILLE, MD 20850

Gary Sundick  
Vice President  
Listings/Investigations

RECD S.E.C.

APR 17 2007

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By Facsimile and First Class Mail

April 17, 2007

Mr. Brian K. Johnson  
Office of Filings and Information Services  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Dear Mr. Johnson:

This is to certify that on April 17, 2007, The Nasdaq Stock Market (the "Exchange") received from Medical Nutrition, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, par value \$0.001 per Share

We further certify that the security described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

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